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Dated: February 26, 2008  
Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-067RCE  
(PATENT)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Kazuhito Matsuda *et al.*

Application No.: 10/800,230

Confirmation No.: 8565

Filed: March 12, 2004

Art Unit: 1795

For: FUEL GAS PRODUCTION APPARATUS AND  
FUEL CELL SYSTEM

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Examiner: M. J. Laios

**AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116**

Mail Stop AF  
Commissioner for Patents  
Post Office Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

**INTRODUCTORY COMMENTS**

In response to the Final Office Action mailed November 26, 2007 (Paper No. 20071117), finally rejecting claims 1, 3, 4, 6 and 7, please amend the above-identified U.S. patent application as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 4 of this paper.